

EXHIBIT 22

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| 228 Variable Insurance Products Fund II: Asset Manager Portfolio |
| Abbey National Treasury Services PLC |
| Addison CDO, Ltd |
| AG Capital Funding |
| AIM Floating Rate Fund |
| Alexandra Global Master Fund Ltd. |
| Allstate Investments, LLC* |
| Allstate Life Insurance Company |
| Alpha US Sub Fund II, LLC |
| Amaranth Fund, L.P. |
| Ameriprise Certificate Company |
| Ameriprise Certificate Company (fka American Express Certificate Company) |
| AMMC CLO Limited |
| AMMC CLO V, Limited |
| Archimedes Funding II Ltd |
| Archimedes Funding III Ltd |
| Archimedes Funding IV (Cayman), Ltd |
| Archimedes Funding IV, Ltd |
| Ares CLO Management III LLC (f/k/a Ares CLO Management LLC)* |
| Ares Enhanced Credit Opportunities Fund Ltd. |
| ARES III CLO Ltd. |
| ARES IV CLO Ltd. |
| Ares Leveraged Investment Fund II, LP |
| Ares Leveraged Investment Fund, L.P. |
| ARES V CLO Ltd. |
| Ares VI CLO Ltd |
| Athena CDO, Ltd |
| Augusta Trading LLC |
| Avalon Capitol Ltd. 3 (fka Avalon Capital Ltd. 2) |
| Ballyrock CDO I Limited |
| Bayerische Landesbank Girozentrale (f/k/a Bayerische Landesbank Girozentrale) |
| Bear Stearns & Co Inc |
| Bear Stearns Credit Products Inc. |
| Bear Stearns Investment Products Inc. |
| Belhurst CLO Ltd. (fka Avalon Capitol Ltd.) |
| Big Sky Senior Loan Fund* |
| Black Diamond CLO 2000-1, Ltd. |
| BlackRock Corporate High Yield Fund III, Inc. (f/k/a Corporate High Yield Fund III, Inc.) |
| BlackRock Corporate High Yield Fund V, Inc. (f/k/a Corporate High Yield Fund V, Inc.) |
| BlackRock Corporate High Yield Fund VI, Inc. (f/k/a Corporate High Yield Fund VI, Inc.) |
| BlackRock Corporate High Yield Fund, Inc. (f/k/a Corporate High Yield Fund, Inc.) |
| BlackRock Debt Strategies Fund (f/k/a Debt Strategies Fund II, Inc.) |
| BlackRock Floating Rate Income Strategies Fund II, Inc. |
| BlackRock Floating Rate Income Strategies Fund, Inc. |
| BlackRock Floating Rate Income Strategies Fund, Inc. (f/k/a Floating Rate Income Strategies Fund, Inc.) |
| BlackRock Global Floating Rate Income Trust |
| BlackRock Limited Duration Income Trust |
| BlackRock Senior Floating Rate Fund, Inc. (f/k/a Merrill Lynch Senior Floating Rate Fund, Inc.) |
| BlackRock Senior High Income Fund, Inc. (f/k/a Senior High Income Portfolio, Inc.) |
| BlackRock Senior Income Series |
| BlackRock Senior Income Series III |
| BlackRock Senior Loan Trust |

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| Blue Square Funding Limited Series 3 |
| Boston Income Portfolio |
| Broad Foundation |
| California Public Employees Retirement System |
| Camulos Master Fund LP |
| Canpartners Investments IV LLC |
| Captiva III Finance Ltd |
| Captiva IV Finance, Ltd |
| Carlyle High Yield Partners II, Ltd. |
| Carlyle High Yield Partners III, Ltd. |
| Carlyle High Yield Partners IV, Ltd. |
| Carlyle High Yield Partners, L.P. |
| Carlyle Loan Investment Ltd |
| Castlerigg Master Investments Ltd. |
| Centurion CDO II, Ltd. |
| Centurion CDO III, Limited |
| Charter View Portfolio |
| Citi GoldenTree Ltd |
| Clydesdale CLO 2001 - 1 Ltd. |
| Cohanzick Credit Opportunities Master Fund, Ltd. |
| Concordia Distressed Debt Fund, LP |
| Concordia MAC29 Ltd. |
| Confluent 2 Limited |
| Confluent 3 Limited |
| Continental Casualty Company |
| Contrarian Funds, LLC |
| Costantinus Eaton Vance CDO V Ltd. |
| Credit Industriel et Commercial |
| CSAM Funding I |
| CSAM Funding II |
| Cypress Point Trading LLC |
| DB Structured Products, Inc. |
| DE Shaw Laminar Portfolios, L.L.C |
| Debt Strategies Fund III, Inc |
| Debt Strategies Fund, Inc. |
| Debt Strategies Inc. |
| Delano Company |
| Dryden Leverage Loan CDO 2002-1 |
| Dryden Leveraged Loan CDO 2002-II |
| DZ Bank AG Deutsche Zentral-Genossenschafts Bank |
| DZ Bank AG Deutsche Zentral-Genossenschaftsbank (f/k/a DG Bank Deutsche Genossenschaftsbank AG) |
| DZ Bank AG Deutsche Zentral-Genossenschaftsbank, Frankfurt Am Main (Successor-By-Merger To DG Bank Deutsche Genossenschaftsbank AG) |
| Eagle Master Fund, Ltd. |
| Eaton Vance CDO II, Ltd. |
| Eaton Vance CDO III, Ltd. |
| Eaton Vance CDO IV, Ltd. |
| Eaton Vance Institutional Senior Loan Fund |
| Eaton Vance Senior Income Trust |
| ECO Master Fund Ltd |
| Elf Funding Trust I |
| Elf Funding Trust I (f/k/a Elf Funding Trust) |

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| Eli Broad |
| ELT Ltd. |
| Emerald Orchard Limited |
| Endurance CLO I, Ltd. |
| EOS Partners, LP |
| Erste Bank Der Oesterreichischen Sparkassen AG |
| Erste Bank, New York Branch |
| FC CBO IV Limited |
| Fernwood Associates LLC (fka Fernwood Associates LP) |
| Fidelity Advisor Floating Rate High Income Fund (161) |
| Fidelity Advisor Series I: Fidelity Advisor Balanced Fund (219) |
| Fidelity Advisor Series II - Fidelity Advisor High Income Fund (374) |
| Fidelity Advisor Series II: Floating Rate High Yield |
| Fidelity Advisor Series II: Strategic |
| Fidelity Advisor Series II: Fidelity Advisor Strategic Income (638) |
| Fidelity Central Investment Portfolios LLC |
| Fidelity Central Investments Portfolios II, LLC: High Income Central Fund |
| Fidelity Charles Street Trust |
| Fidelity Charles Street Trust: Fidelity Asset Manager (314) |
| Fidelity Charles Street Trust: Fidelity Asset Manager: Growth (321) |
| Fidelity High Yield Bond Collective Trust |
| Fidelity High Yield Collective |
| Fidelity Fixed Income Trust |
| Fidelity Institutional High Yield |
| Fidelity Puritan Trust: Fidelity Puritan Fund |
| Fidelity School Street Trust |
| Fidelity School Street Trust: Fidelity Strategic Income |
| Fidelity Summer Street Trust |
| Fidelity Summer Street Trust - Fidelity High Income Fund |
| Fidelity Summer Street Trust: Fidelity Capital & Income Fund |
| First Dominion Funding I |
| First Dominion Funding II |
| First Dominion Funding III |
| First Trust/Four Corners SR (FCM) |
| First Trust/Four Corners SR (FCT) |
| First Trust/Highland Capital |
| Firststar Bank N.A. |
| Foothill Income Trust II, LP |
| Fortis Capital Corp. |
| Fortis Capital Corp. (f/k/a Meespierson Capital Corp.) |
| Franklin CLO I |
| Franklin CLO II |
| Franklin Floating Rate Daily Access Fund |
| Franklin Floating Rate Daily Access Fund (f/k/a Franklin Floating Rate Trust) |
| Franklin Floating Rate Master Series |
| Gabriel Capital, L.P. |
| Gleneagles Trading LLC |
| Goldentree 2004 Trust |
| Goldentree Credit Opportunities Financing I, Ltd. (f/k/a Goldentree Credit Opportunities) |
| Goldentree Credit Opportunities Financing II, Limited |
| GoldenTree High Yield Master Fund, Ltd (f/k/a Goldentree Master Fund, Ltd.) |
| Goldentree High Yield Opportunities I, L.P. |

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| Goldentree High Yield Opportunities II, L.P. |
| GoldenTree High Yield Value Master Fund, L.P. |
| GoldenTree Loan Opportunities I, Ltd. |
| GoldenTree Loan Opportunities II, Ltd. |
| GoldenTree Master Fund II, Ltd |
| GoldenTree Master Fund, Ltd |
| GoldenTree Master Fund, Ltd (f/k/a Goldentree Master Fund) |
| Goldentree Multistrategy Financing, Ltd |
| GPC LVIII, LLC |
| Gracie Capital, L.P. |
| Grand Central Asset Trust, HLD Series |
| Grand Central Asset Trust, SOH Series |
| Grand Central Asset Trust, SOLA Series |
| Granite Finance Limited |
| Grayson & Co. |
| Great American Insurance Company |
| Great American Life Insurance Company |
| Greenwich International, Ltd |
| Greywolf Loan Participation LLC |
| GSC Recovery II, LP |
| GSC Recovery IIA, LP |
| Hamilton CDO Ltd. |
| Hampton Funding LLC |
| Harbour Town Funding Trust |
| Harbour Town Funding, LLC |
| Hartford Floating Rate Fund |
| High Income Fund |
| High Income Portfolio |
| Highland Credit Opportunities CDO, Ltd. |
| Highland Credit Strategies Fund, L.P. |
| Highland Floating Rate Advantage Fund |
| Highland Floating Rate Advantage Fund (f/k/a Liberty-Stein Roe Advisor Floating Rate Advantage Fund) |
| Highland Floating Rate Fund LLC |
| Highland Floating Rate LLC |
| Highland Floating Rate LLC (f/k/a Stein Roe Floating Rate Limited Liability Company) |
| Highland Legacy Limited |
| Highland Loan Funding V Ltd |
| Highland Offshore Partners, LP |
| Illinois Municipal Retirement Fund |
| ING International (II) Senior Bank Loans Euro |
| ING International (II) Senior Bank Loans USD |
| ING Prime Rate Trust (f/k/a Pilgrim America Prime Rate Trust) |
| ING Prime Rate Trust (f/k/a Pilgrim America Prime Rate Trust) |
| ING Prime Rate Trust (f/k/a Pilgrim Prime Rate Trust) |
| ING Senior Income Fund |
| ING Senior Income Fund (f/k/a Ing Pilgrim Senior Income Fund) |
| ING Senior Income Fund (f/k/a Pilgrim Senior Income Fund) |
| Jackson National Life Insurance Company |
| Jissekikun Funding, Ltd. |
| Jupiter Loan Funding LLC |
| Kaldi Funding LLC |
| Katonah I, Ltd. |

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| Katonah II Ltd |
| Kennett Capital, Inc. |
| Keyport Life Insurance Company (now known as Sun Life Assurance Company of Canada (U.S.), Successor by merger to Keyport Life Insurance Company |
| King Street Capital Management |
| KZH Highland-2 LLC |
| KZH Pamco LLC |
| Latigo Master Fund, Ltd. |
| Lehman Brothers Holdings Inc. |
| Lehman Commercial Paper Inc. |
| Lehman Syndicated Loan Funding Trust |
| Libertyview Funds, LP |
| LL Peachtree Funding LLC |
| Loan Funding IX LLC |
| Long Lane Master Trust II |
| Long Lane Master Trust IV |
| Longacre Capital Partners (QP), L.P. |
| Longacre Master Fund Ltd |
| Longhorn CDO (Cayman) Ltd. |
| Longhorn II CDO (Cayman) Ltd. |
| Macquarie/First Trust Global Infrastructure Utilities Dividend & Income Fund |
| Magnetite Asset Investors III LLC |
| Magnetite Asset Investors LLC |
| Magnetite IV CLO, Limited |
| Mainstay Floating Rate Fund |
| Manufacturers & Traders Trust Company |
| Manufacturers & Traders Trust Company (f/k/a First National Bank Of Maryland) |
| Manufacturers and Traders Trust Company (successor-in-interest to Allfirst Bank) |
| Master Senior Floating Rate Trust |
| McDonnell Loan Opportunity Ltd |
| Merrill Lynch Debt Strategies Fund II, Inc. |
| Merrill Lynch Global Investment Series: Bank Loan Income Portfolio [n/k/a BlackRock Global Investment Series; Bank Loan Income Portfolio] |
| Merrill Lynch Global Investment Series: Income Strategies Portfolio |
| Merrill Lynch Global Investment Strategies [n/k/a BlackRock Global Investment Series: :Bank Loan Income Portfolio] |
| Merrill Lynch Prime Rate Portfolio [n/k/a Merrill Lynch Senior Floating Rate Portfolio] |
| MetLife Insurance Company of Connecticut (f/k/a The Travelers Insurance Company) |
| ML CLO XV Pilgrim America (Cayman) Ltd. |
| ML CLO XX Pilgrim America (Cayman) Ltd. |
| Monument Capital, Ltd. |
| Morgan Stanley & Co. Inc. |
| Morgan Stanley Emerging Markets Inc. |
| Morgan Stanley Funding Inc* |
| Morgan Stanley Prime Income Trust |
| Morgan Stanley Prime Income Trust (f/k/a Morgan Stanley Dean Witter Prime Income Trust) |
| Muirfield Trading, LLC |
| MW Post Opportunity Offshore Fund, Ltd. (now known as Post Distressed Offshore Fund, Ltd.) |
| MW Post Portfolio Fund |
| National City Bank |
| National City Bank (f/k/a National City Bank of Pennsylvania) |
| National Westminster Bank PLC |
| Natixis (f/k/a Natexis Banques Populaires Group)* |

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| Natixis, New York Branch |
| Nautique Funding Ltd. |
| Nemean CLO, Ltd |
| New Alliance Global CDO, Limited |
| New York Life Insurance and Annuity Corporation |
| New York Life Insurance Company |
| Nomura Bond & Loan Fund |
| Northwoods Capital II, Ltd. |
| Northwoods Capital III, Ltd. |
| Northwoods Capital, Ltd. |
| Nuveen Floating Rate Income Fund |
| Nuveen Floating Rate Income Opportunity Fund |
| Nuveen Senior Income Fund |
| Oak Hill CLO Management I LLC |
| Oak Hill Credit Alpha Fund (Offshore), Ltd. |
| Oak Hill Credit Alpha Fund, LP |
| Oak Hill Credit Partners I, Limited |
| Oak Hill Fund II, Ltd. |
| Oak Hill Securities Fund II, L.P. |
| Oak Hill Securities Fund, L.P. |
| Oak Mountain Limited |
| Oligra43 |
| Olympic Funding Trust, Series 1999 |
| Olympic Funding Trust, Series 1999-1 |
| Opportunity Fund, LLC (now known as The Post Opportunity Fund, LLC) |
| Oryx CLO, Ltd |
| Owl Creek Investment Management, L.P. |
| Oxford Strategic Income Fund |
| Pam Capital Funding LP |
| Pamco Cayman Ltd |
| Perry Principals, LLC |
| Pilgrim America High Income Investments Ltd. |
| Pilgrim CLO 1999-I Ltd. |
| PIMCO Corporate Income Fund |
| PIMCO High Yield Fund |
| Pinehurst Trading, Inc. |
| Pioneer Floating Rate Trust |
| Post Balanced Fund, L.P. (now known as Post Strategic Fund II, L.P.) |
| Post High Yield, L.P. (now known as Post Strategic Fund, L.P.) |
| Post Opportunity Fund II, L.P.* |
| Post Opportunity Fund, L.P. (now known as Post Distressed Fund, L.P.) |
| Post Opportunity Offshore Fund, Ltd. (now known as Post Distressed Offshore Fund, Ltd.) |
| Post Total Return Fund, L.P. |
| PPM Shadow Creek Funding LLC |
| PPM Spyglass Funding Trust |
| Principal Life Insurance Company |
| Prudential Insurance Company of America |
| QDRF Master, Ltd. |
| Quadrangle Master Funding Ltd. |
| Quantum Partners LLC |
| Race Point CLO Limited |
| Raintree Trading LLC |

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| Raven Credit Opportunities Master Fund, Ltd |
| Redwood Master Fund, Ltd |
| Reliance Standard Life Insurance Company |
| Resolution Master Fund LP |
| Restoration Funding CLO, Ltd |
| Reynolds American Defined Benefit Master Trust |
| Reynolds American Defined Benefit Master Trust (f/k/a B&W Master Tobacco Fund) |
| RiverSource Life Insurance Company (fka IDS Life Insurance Company) |
| Riviera Funding LLC |
| Rosemont CLO, Ltd |
| Royal Bank of Canada |
| Royalton Company |
| Safety National Casualty Corp. |
| Sankaty High Yield Asset Partners II, L.P. |
| Sankaty High Yield Asset Partners III, L.P. |
| Sankaty High Yield Asset Partners, L.P. |
| Saratoga CLO I Ltd. |
| Satellite Senior Income Fund II, LLC |
| Satellite Senior Income Fund LLC |
| Sawgrass Trading LLC |
| Security Income Fund-Income Opportunity Series |
| Seminole Funding LLC |
| Senior Debt Portfolio |
| Sequils - ING (HBDGM) Ltd |
| Sequils - Pilgrim I, Ltd. |
| Sequils-Centurion V, Ltd |
| Sequils-Magnum, Ltd |
| Silver Oak Capital, LLC |
| Skandinaviska Enskilda Banken AB (publ) |
| SOF Investments, L.P. |
| SOL Loan Funding LLC |
| SPCP Group LLC |
| Spectrum Investment Partners LP |
| SRF 2000, Inc. |
| SRF Trading, Inc. |
| SRV-Highland, Inc. |
| Stanfield Arbitrage CDO Ltd. |
| Stanfield CLO Ltd. |
| Stanfield Quattro CLO Ltd. |
| Stanfield/RMF Transatlantic CDO Ltd. |
| Stanwich Loan Funding LLC |
| Stephen Adams Living Trust |
| Strand Funding |
| Sumitomo Mitsui Banking Corporation |
| Sumitomo Mitsui Banking Corporation f/k/a The Sumitomo Bank, Limited |
| T. Rowe Price High Yield Fund |
| T. Rowe Price Institutional High Yield Fund |
| Thales Holdings Ltd |
| The President & Fellows of Harvard College |
| The President & Fellows of Harvard College (Ref Harvard Special Situations Account) |
| The Sumitomo Trust & Banking Co. |
| The Sumitomo Trust & Banking Co., N.Y. Branch |

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| The Total Return Fund |
| Third Avenue Fund Series |
| Third Avenue Trust |
| Thracia LLC |
| Transamerica Life Insurance Company |
| Trilogy Portfolio Company LLC |
| TRS Callisto LLC |
| TRS Elara LLC |
| TRS IO LLC |
| TRS Plainfield LLC |
| TRS Thebe LLC |
| Tuscany CDO, Limited |
| Tyler Trading, Inc. |
| U.S. Bank National Association |
| United of Omaha Life Insurance Co. |
| University of Chicago |
| Van Kampen Senior Income Trust |
| Van Kampen Senior Loan Fund |
| Van Kampen Senior Loan Fund (f/k/a Van Kampen American Capital Prime Rate Trust) |
| Van Kampen Senior Loan Fund (f/k/a Van Kampen Prime Rate Income Trust) |
| Van Kampen Senior Loan Fund (f/k/a Van Kampen Senior Floating Rate Fund) |
| Variable Insurance Products Fund II |
| Variable Insurance Products Fund II: Asset Manager Portfolio (222) |
| Variable Insurance Products Fund II: Asset Manager: Growth Portfolio |
| Variable Insurance Products Fund: High Income Portfolio |
| Variable Insurance Products Fund: VIP High Income Portfolio |
| Wasatch CLO Ltd. (fka Sequils-Liberty, Ltd.) |
| Waterville Funding LLC |
| Whippoorwill Distressed Opportunity Fund, L.P. |
| Whippoorwill Offshore Distressed Opportunity Fund, Ltd |
| Windsor Loan Funding |
| Winged Foot Fund Trust |